

FLORIDA PUBLIC SERVICE COMMISSION



MINIMUM FILING REQUIREMENTS
FOR
INVESTOR-OWNED ELECTRIC UTILITIES

PSC 1026 (12/20)
Rule 25-6.043, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION

MINIMUM FILING REQUIREMENTS

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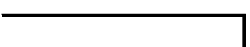
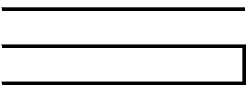
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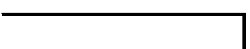
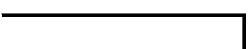
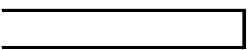
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Schedule A-1 Full Revenue Requ

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line
No

Description

1. Jurisdictional Adjusted Rate Base
2. Rate of Return on Rate Base Requested
3. Jurisdictional Net Operating Income Requested
4. Jurisdictional Adjusted Net Operating Income
5. Net Operating Income Deficiency (Excess)
6. Earned Rate of Return
7. Net Operating Income Multiplier
8. Revenue Increase (Decrease) Requested

Supporting Schedules:

Requirements Increase Requested

Page ___ of ___

Provide the calculation of the requested full revenue requirements increase.

Type of Data Shown:
 ___ Projected Test Year Ended
 ___ Prior Year Ended ___/___/___
 ___ Historical Test Year Ended
 Witness:

Source	Amount (000)
Schedule B-1	\$
Schedule D-1	x
Line 1 x Line 2	\$
Schedule C-1	
Line 3 - Line 4	\$
Line 4/Line 1	%
Schedule C-44	x
Line 5 x Line 7	\$

Recap Schedules:

—

Schedule A-2

Florida Public Service Commission

Company:

Docket No.:

				Bill Under Pr	
(1)	(2)	(3)	(4)	(5)	
Typical		Base	Fuel	ECCR	
KW	KWH	Rate	Charge	Charge	

Customer Charge
Demand Charge
Energy Charge

\$/KW
Cents/KWH

Fuel Charge	Cents/KWH
Conservation Charge	Cents/KWH
Capacity Charge	Cents/KWH or \$/KW
Environmental Charge	Cents/KWH

Supporting Schedules:

Full Revenue Requirements Bill Comparison - Typical Monthly Bills

Explanation: For each rate, calculate typical monthly bills for present rates and proposed rates.

Present Rates				
(6) Capacity Charge	(7) Environmental Charge	(8) TOTAL	(9) Base Rate	(10) Fuel Charge

Present

Proposed

Type of Data Shown:
____ Projected Test Year Ended
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____
Witness:

Bill Under Proposed Rates				Incre
(11)	(12)	(13)	(14)	(15)
ECCR	Capacity	Environmental	TOTAL	Dollars
Charge	Charge	Charge		(14)-(8)

Recap Schedules:

____/____/____

____/____/____

Base	Costs in Cents/KWH	
	(16)	(18)
	Percent	Proposed
	(15)/(8)	(14)/(2)

Schedule

A-3

Summary of Ta

Florida Public Service Commission

Explanation:

Company:

Docket No.:

(1)
Current
Rate
Schedule

(2)

Type of Charge

(3)

Current
Rate

Supporting Schedules:

Triffs

Page_

Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type o

F

F

_____ 卜

Witness

(4)
Proposed
Rate
Schedule

(5)
Proposed
Rate

Recap Schedules:

__ of __

If Data Shown:

Projected Test Year Ended ____/____/____

Prior Year Ended ____/____/____

Historical Test Year Ended ____/____/____

is:

(6)

Percent
Increase

Schedule A-4 Interim Revenue Re

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line
No

Description

1. Jurisdictional Adjusted Rate Base
2. Rate of Return on Rate Base Requested
3. Jurisdictional Income Requested
4. Jurisdictional Adjusted Net Operating Income
5. Income Deficiency (Excess)
6. Earned Rate of Return
7. Net Operating Income Multiplier
8. Revenue Increase (Decrease) Requested

Supporting Schedules:

Requirements Increase Requested

Page ___ of ___

Provide the calculation of the requested interim revenue requirements increase.

Type of Data Shown:
 ___ Projected Test Year End
 ___ Prior Year Ended ___/___
 ___ Historical Test Year End
 Witness:

Source	Amount (000)
Schedule G-2	\$
Schedule G-19a	x
Line 1 x Line 2	\$
Schedule G-7	-
Line 3 - Line 4	\$
Line 4/Line 1	%
Schedule G-18	x
Line 5 x Line 7	\$

Recap Schedules:

—

Florida Public Service Commission

Explanation: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Company:

Docket No.:

INTERIM																
Bill Under Present Rates								Bill Under Proposed Rates					Increase		Costs	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Typical		Base	Fuel	ECCR	Capacity	Environmental	TOTAL	Base	Fuel	ECCR	Capacity	Environmental	TOTAL	Dollars	Percent	Present
KW	KWH	Rate	Charge	Charge	Charge	Charge		Rate	Charge	Charge	Charge	Charge		(14)-(8)	(15)/(8)	(8)/(2)

Present

Proposed

Customer Charge

Demand Charge

Energy Charge

Fuel Charge

Conservation Charge

Capacity Charge

Environmental Charge

\$/KW

Cents/KWH

Cents/KWH

Cents/KWH

Cents/KWH or \$/KW

Cents/KWH

Cents/KWH
(18)
Proposed
(14)/(2)

Schedule B-1

Adjusted Rate Base

Florida Public Service Commission Explanation: Provide a schedule of the 13-month
 Company: for the test year, the prior year and
 Docket No.: year. Provide the details of all adj

	(1)	(2)	(3)
Line	Plant in	Accumulated	Net Plant
No.	Service	Provision for	in Service
		Depreciation	(1 - 2)
		and Amortization	

System Per Books (B-3)
 Jurisdictional Factors
 Jurisdictional Per Books
Adjustments:

Total Adjustments

Adjusted Jurisdictional

Supporting Schedules:

Page ___ of ___

th average adjusted rate base
d the most recent historical
ustments on Schedule B-2.

Type of Data Shown:

___ Projected Test Year Ended ___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___

Witness:

(4)	(5)	(6)	(7)	(8)	(9)
CWIP - No AFUDC	Plant Held For Future Use	Nuclear Fuel - No AFUDC (Net)	Net Utility Plant	Working Capital Allowance	Other Rate Base Items

Recap Schedules:

/

/

(10)

Total
Rate Base

|

Schedule B-2

Florida Public Service Commission

Company:

Docket No.:

Line

No.

Adjustment Title

Supporting Schedules:

Rate Base Adjustments

<hr/>	
Explanation: List and explain all proposed adjustments to the 13-month average rate base for the prior year and the most recent year. List the adjustments included in the current year but not proposed in the current case for excluding them.	
<hr/>	
Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)
<hr/>	

Recap Schedules:

Adjustments to the
for the test year, the
historical year. List
last case that are
and the reasons

Type of Data Shown:
 ____ Projected Test Year Ended ____/____/____
 ____ Prior Year Ended ____/____/____
 ____ Historical Test Year Ended ____/____/____
 Witness:

(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)
---------------------------------	--

Schedule B-3

13 Month Av

Florida Public Service Commission

Explanation:

Company:

Docket No.:

(1)

Line No.	Account No.	Account Name	Mo/Yr
-------------	----------------	-----------------	-------

ASSETS AND OTHER DEBITS

Utility Plant:

Other Property and Investments:

Current and Accrued Assets:

Deferred Debits:

TOTAL ASSETS AND OTHER DEBITS

LIABILITIES AND OTHER CREDITS

Proprietary Capital:

Long Term Debt:

Other Noncurrent Liabilities:

Current and Accrued Liabilities:

Deferred Credits:

Accumulated Deferred Income Taxes:

TOTAL LIABILITIES AND OTHER CREDITS

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return

Supporting Schedules:

Average Balance Sheet - System Basis

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

[illegible]

Recap Schedules:

Page ___ of ___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

(10)	(11)	(12)	(13)	(14)	(15)
					Reference
					RB
					WC
					CS
				13 Month	ORP
Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Average	NEU

Schedule B-4

Two Year His

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line
No.Account
No.

Supporting Schedules:

Historical Balance Sheet

Page ____ of ____

Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:
 _____ Projected Test Year
 _____ Prior Year Ended
 _____ Historical Test Year
 Witness:

Account Name	Year
--------------	------

Recap Schedules:

Year Ended ____/____/____
____/____/____
Year Ended ____/____/____

Year

Schedule B-5

Detail of Chan

Florida Public Service Commission

Explanation:

Company:

Docket No.:

	(1)	(2)
Line No.	Account Number	Account Name
<hr/>		

Supporting Schedules:

ges in Rate Base

Page ___ of ___

Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 ___ Projected Test Year
 ___ Prior Year Ended
 ___ Historical Test Year
 Witness:

(3) Test Year Ended __/__/__	(4) Prior Year Ended __/__/__	(5) Increase / (Decrease) Amount (3)-(4) (000)	(6) Percent (5)/(4) (%)

Recap Schedules:

Year Ended ____/____/____
____/____/____
Year Ended ____/____/____

(7)

Reason(s) for Change

Schedule B-6

Jurisdictional Separation Factors - Rate

Florida Public Service Commission

Explanation: Provide a developm
jurisdictional separa
for rate base for the
the most recent hist

Company:

Docket No.:

Line No.	Description	Total Company
1.	Electric Plant in Service:	
2.	Intangible	
3.	Production:	
4.	Steam	
5.	Nuclear	
6.	Other	
7.	Total Production	
8.	Transmission:	
9.	Land and Land Rights	
10.	Structure and Improvements	
11.	Station Equipment	
12.	Towers & Fixtures	
13.	Poles & Fixtures	
14.	O.H. Conductor and Devices	
15.	U.G. Conductor and Devices	
16.	Roads and Trails	
17.	Total Transmission	
18.	Distribution:	
19.	Land and Land Rights	
20.	Structure and Improvements	
21.	Station Equipment	
22.	Poles and Fixtures	
23.	O.H. Conductors	
24.	U.G. Conduits	
25.	U.G. Conductors	
26.	Line Transformers	
27.	Services	
28.	Meters	

- 29. Street Lighting
- 30. Total Distribution
- 31. General Plant
- 32. Total Electric Gross Plant

Supporting Schedules:

Base

Page 1 of 3

ient of
ition factors
e test year and
orical year.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

FPSC
Jurisdictional

Jurisdictional
Factor

Recap Schedules:

Schedule B-6

Jurisdictional Separ

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line No.	Description	Total Company
1.	Accumulated Depreciation:	
2.	Intangible	
3.	Production:	
4.	Steam	
5.	Nuclear	
6.	Other	
7.	Total Production	
8.	Transmission:	
9.	Land and Land Rights	
10.	Structure and Improvements	
11.	Station Equipment	
12.	Towers & Fixtures	
13.	Poles & Fixtures	
14.	O.H. Conductor and Devices	
15.	U.G. Conductor and Devices	
16.	Roads and Trails	
17.	Total Transmission	
18.	Distribution:	
19.	Land and Land Rights	
20.	Structure and Improvements	
21.	Station Equipment	
22.	Poles and Fixtures	
23.	O.H. Conductors	
24.	U.G. Conduits	
25.	U.G. Conductors	
26.	Line Transformers	
27.	Services	
28.	Meters	

- 29. Street Lighting
- 30. Total Distribution
- 31. General Plant
- 32. Total Electric Accumulated Depreciation

Supporting Schedules:

Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:
 _____ Projected Test Year Ended
 _____ Prior Year Ended ____/____/____
 _____ Historical Test Year Ended
 Witness:

FPSC
Jurisdictional

Jurisdictional
Factor

Recap Schedules:

Schedule B-6

Jurisdictional Separ

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line No.	Description	Total Company
1.	NET PLANT IN SERVICE	
	CWIP	
2.	Production	
3.	Transmission	
4.	Distribution	
5.	Customer Accounts	
6.	Customer Services	
7.	Total CWIP	
	CWIP - NOT BEARING INTEREST	
8.	Production	
9.	Transmission	
10.	Distribution	
11.	Total CWIP Not Bearing Interest	
12.	PLANT HELD FOR FUTURE USE	
13.	UNAMORTIZED NUCLEAR SITE	
	WORKING CAPITAL	
14.	Net of Current Assets and Current Liabilities	
15.	Preliminary Survey and Investigation Charges	
16.	Prepayments	
17.	Clearing Accounts	
18.	Unamortized Deferred O & M	
19.	Injuries and Damages Reserve	
20.	Property Insurance Reserves	
21.	Other Deferred Credits & Debits	
22.	Total Working Capital	
23.	Total Adjusted Rate Base	

Supporting Schedules:

Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

_____ Projected Test Year Ended _

_____ Prior Year Ended ____/____/____

_____ Historical Test Year Ended _

Witness:

FPSC
Jurisdictional

Jurisdictional
Factor

Recap Schedules:

—

** If data shown represents a historical calendar year, the related annual status report

Supporting Schedules:

ib-Account

Page ___ of ___

ation rate and plant balances for each account
 rich a separate depreciation rate is prescribed.
 n/Recovery schedule amounts) *

Type of Data Shown
 ___ Projected Test
 ___ Prior Year End
 ___ Historical Test
 Witness:

(4)	(5)	(6)	(7)
Plant	Total	Total	
Balance	Plant	Plant	Adjustments
Beg. of Year	Added	Retired	or Transfers

mposite depreciation rates are being used, supportive documentation is required t
 nantlement accrual is being proposed, supportive documentation is required to be :

: may be substituted for this schedule.

Recap Schedules:

l**:

: Year Ended ____/____/____

led ____/____/____

Year Ended ____/____/____

(8)	(9)
Plant	
Balance	13-Month
End of Year	Average

o be submitted
submitted pursuant to

Schedule B-8

Florida Public Service Commission

Company:

Docket No.:

Line No.	Account Sub-account Number	Account Sub-account Title	Month 1 <hr/>	Month 2 <hr/>
-------------	----------------------------------	---------------------------------	---------------------	---------------------

TOTAL DEPRECIABLE PLANT BALANCE

NON-DEPRECIABLE PROPERTY

MISCELLANEOUS INTANGIBLES

TOTAL PLANT BALANCE

Supporting Schedules:

Monthly Plant Balances Test Year - 13 Months

Explanation: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.
(\$000)

Month 3	Month 4	Month 5	Month 6	Month 7
_____	_____	_____	_____	_____

Recap Schedule

Page ___ of ___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Month 8	Month 9	Month 10	Month 11	Month 12
_____	_____	_____	_____	_____

Month 13	13-Month Average
<hr/>	<hr/>

TOTAL RESERVE BALANCE

Note:

* If data shown represents a historical calendar year, the related annual status report ma

Supporting Schedules:

y Account and Sub-Account

Page ___ of ___

ation reserve balances for each account or
h an individual depreciation rate is applied.
n/Recovery schedule amounts)

Type of Data Shown
 ___ Projected Test
 ___ Prior Year End
 ___ Historical Test
 Witness:

(4)	(5)	(6)	(7)
Total Depreciation Accrued	Retirements	Net Salvage	Adjustments or Transfers

Recap Schedules:

l*:

: Year Ended ____/____/____

led ____/____/____

Year Ended ____/____/____

(8)	(9)
Accumulated	
Depreciation	13-Month
End of Year	Average

Schedule B-10

Florida Public Service Commission

Company:

Docket No.:

Line No.	Account Sub-account Number	Account Sub-account Title	Month 1 _____	Month 2 _____
-------------	----------------------------------	---------------------------------	---------------------	---------------------

TOTAL DEPRECIABLE RESERVE BALANCE

NUCLEAR DECOMMISSIONING

FOSSIL DISMANTLEMENT

MISCELLANEOUS INTANGIBLES

TOTAL RESERVE BALANCE

Supporting Schedules:

Monthly Reserve Balances Test Year - 13 Months

Explanation: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.
(\$000)

Month
3

Month
4

Month
5

Month
6

Month
7

Recap Schedule

Page ___ of ___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Month
8

Month
9

Month
10

Month
11

Month
12

Month 13 _____	13-Month Average
----------------------	---------------------

Schedule B-11

Florida Public Service Commission

Company:

Docket No.:

Line No.	Description of Additions or (Retirements)
-------------	---

ADDITIONS

TOTAL ADDITIONS

RETIREMENTS

TOTAL RETIREMENTS

TOTAL NET ADDITIONS

Note:

* If data shown represents a historical calendar year, the related e

Supporting Schedules:

Capital Additions and Retirements

Explanation: Itemize major capital additions to and retirements from plant in service in excess of 0.5% of the sum of the total of Account 101-Electric Plant in Service, and Account 102-Completed construction not Classified for the most recent year, the test year minus one, the test year, and the test year plus one.

Test Year Minus One Year

____/____/____

Test Year

____/____/____

=====

=====

Annual status report may be substituted for this schedule.

Recap Schedules:

Page__of__

n electric
 total balance
 t 106,
 cent calendar
 test year plus one.*

Type of Data Shown*:
 ____ Projected Test Year Ended ____/____/____
 ____ Prior Year Ended ____/____/____
 ____ Historical Test Year Ended ____/____/____
 Witness:

Test Year Plus One Year
 ____/____/____

Most Recent Calendar Year ____
 (If test year is projected
 or non-calendar year)

=====

=====

Schedule B-12

Production Plant Additions

<p>Florida Public Service Commission</p> <p>Company:</p> <p>Docket No.:</p>	<p>Explanation: Provide production for the prior year</p> <p>In-Service Additions</p> <p>Availability/Reliability</p> <p>Safety, Energy and Maintenance</p>
---	---

(A)
Preliminary Engineering
Growth Classification

Environmental
Availability/Reliability
Heat Rate
Replace Existing Plant
Safety
Energy Conservation
Capacity
Aid to Construction and Maintenance
Regulatory

Total In-Service Additions

Supporting Schedules:

uction plant additions for the test year and
 that exceed 0.5% of Gross Plant. Presenting
 Iditions classified as Environmental,
 eliability, Heat Rate, Replace Existing Plant,
 gy Conservation, Capacity, Aid to Construction,
 ance and Regulatory.

Type of Data Shown:
 ___ Projected Test Year
 ___ Prior Year Ended ___
 ___ Historical Test Year I
 Witness:

(B)

Amount

\$

Recap Schedules:

Schedule B-13

Construction Work

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs
	STEAM PRODUCTION		
	Subtotal		
	NUCLEAR PRODUCTION		
	Subtotal		
	HYDRAULIC PRODUCTION		
	Subtotal		
	OTHER PRODUCTION		
	Subtotal		
	TRANSMISSION PLANT		
	Subtotal		
	DISTRIBUTION PLANT		
	Subtotal		
	GENERAL PLANT		
	Subtotal		
	TOTAL AFUDC TREATMENT		
	TOTAL RATE BASE TREATMENT		

TOTAL CWIP

Supporting Schedules:

rk In Progress

For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)
---------------------------------------	---	--	---------------------------------------	---

Recap Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

(8)	(9)	(10)	(11)
Amount of	13 Month	Jurisdictional	Jurisdictional
AFUDC	Average	Factor	Amount
Charged	Balance		

Schedule B-14

Earnings Test

Florida Public Service Commission

Company:

Docket No.:

Explanation: If the company proposes to i
in rate base, provide a summr
to what extent CWIP should
a detail of assumptions. As a
show the impact on the utility
and without the level of CWI

Supporting Schedules:

Page____of____

Type of Data Shown:

____ Projected Test Year Ended ____/

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/

Witness:

Recap Schedules:

Schedule B-15

Property Held for Future Use - 13 Mo

<p>Florida Public Service Commission</p> <p>Company:</p> <p>Docket No.:</p>	<p>Explanation:</p>	<p>Provide the 13 month property held for future amounts for the test year is projected. If 5 percent of the acc</p>
---	---------------------	--

Item No.	Description of Item	<p>(1)</p> <p>Prior Year _____</p> <p>13 Month</p> <p>Average</p>
-------------	---------------------	---

Supporting Schedules:

Month Average

Page__ of __

th average balance for each item of
 ure use and calculate the jurisdictional
 t year. Provide the prior year if the test
 ndividual properties that are less than
 ount total may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___

Witness:

(2)
 Test Year _____
 13 Month
 Average

(3)
 Test Year _____
 Jurisdictional
 Factor

(
 Test Year _
 Jurisd
 Am
 (2)

Recap Schedules:

././.

././.

4)

fictional

ount

x (3)

Schedule B-16

Nuclear Fuel B

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line No.	Period	(A) Nuclear Fuel In Process 120.1
----------	--------	--

Supporting Schedules:

balances

Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6 for the test year, and the prior year if the test year is projected.
(\$000)

(B)
Nuclear Fuel
Stock Account
120.2

(C)
Nuclear Fuel
Assemblies
in Reactor
120.3

Type of Data Shown:
____ Projected Test Year Ende
____ Prior Year Ended ____/____
____ Historical Test Year Ende
Witness:

(D)
Nuclear Fuel
Spent Fuel
120.4

(E)
Accumulated Provision
for Amortization
120.5

Recap Schedules:

d ____/____/____
./____
d ____/____/____

(F)
Nuclear Fuel Under
Capital Leases
120.6

(G)
Net Nuclear
Fuel
(A)+(B)+(C)+(D)-(E)+(F)

Schedule B-17

Working Capital

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Line No.	Account No.	Component
-------------	----------------	-----------

Current and Accrued Assets

Adjustments to Current and
Accrued Assets (Specify)

Adjusted Current and
Accrued Assets

Current and Accrued
Liabilities

Adjustments to Current and
Accrued Liabilities
(Specify)

Adjusted Current and
Accrued Liabilities

Working Capital Allowance

Unbilled Revenue
Adjustments (Specify)

Adjusted Working Capital
Allowance

Supporting Schedules:

al - 13 Month Average

Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

(1)
 Prior Year _____
 Company
 Total
 (Schedule B-3)

(2)
 Test Year _____
 Company
 Total
 (Schedule B-3)

Recap Schedules:

Page ___ of ___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

(3)
Test Year
Jurisdictional
Factor

(4)
Test Year
Jurisdictional
Amount
(2) x (3)

Schedule B-18

Fue

Florida Public Service Commission

Explanation:

Company:

Docket No.:

Plant	Fuel Type	Beginning Balance	Receipts
		-----	-----
		Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

System	Coal
Inventory	Petcoke
	Residual Oil
	Distllate Oil
	Natural Gas
	Biomass
	Other _____

Supporting Schedules:

Note 1 - Applicable only to system fuel inventory balances.

Inventory By Plant

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments
-----	-----	-----
Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

Recap Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Ending Balance	13 Month Average
-----	-----
Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit
	(See Note 1)

Schedule B-19

Miscellaneous Deferred Debits

Florida Public Service Commission

Company:

DOCKET NO.

Explanation: Provide a schedule showing information for miscellaneous for the test year. Minor item the account total, or amount whichever is greater, may classes.

Line No.	Description	Balance at Beginning of Year	Debits
-------------	-------------	------------------------------------	--------

Totals

Supporting Schedules:

Page___of___

ing the following
 eous deferred debits
 ms less than 5% of
 nts less than \$10,000, w/
 / be grouped by

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Credits		Balance at End of Year
Account	Amount	

=====

=====

Recap Schedules:

Schedule B-20

Other Deferred Credits

Florida Public Service Commission

Company:

DOCKET NO.

Explanation: Provide a Schedule show information for other defe test year. Minor items les account total, or amounts whichever is greater, may classes.

Line No.	Description	Balance at Beginning of Year	Contra Accounts
-------------	-------------	------------------------------------	-----------------

Total

Supporting Schedules:

	Type of Data Shown:
	____ Projected Test Year Ended ____/____/____
	____ Prior Year Ended ____/____/____
less than \$10,000,	____ Historical Test Year Ended ____/____/____
	Witness:

Debits			Balance
	Amount	Credits	at End
			of Year

=====

=====

=====

Recap Schedules:

Schedule

B-21

Accumulated Provision Accounts - 228.1

Florida Public Service Commission

Explanation: Provide a schedule of the beginning and the amounts accrued at the end of each period, for the last calendar year, and the ending reserve balances and the amounts accrued at the end of each period.

Company:

Docket No.:

Line		Balance	Current
No.	Year	Beginning of Period	Annual Accrual

Account 228.1

Account 228.2

Account 228.4

Supporting Schedules:

, 228.2, and 228.4

Page ____ of ____

ie amounts charged to operating expenses,
 id and charged to the provision account
 lendar year and test year. Indicate desired
 e basis for determining the desired balances.

Type of Data Shov
 ____ Projected Te
 ____ Prior Year Er
 ____ Historical Te
 Witness:

Amount
 Charged
 to Reserve

Net Fund
 Income
 After Taxes

Reserve
 Balance
 End of Period

Recap Schedules:

vn:

st Year Ended ____/____/____

ended ____/____/____

st Year Ended ____/____/____

Description Of Charge	Charged to Operating Expenses
--------------------------	-------------------------------------

Schedule B-22

Total Accumulated Del

Florida Public Service Commission

Explanation: For each
(Nos. 19
with the
the end

Company:

Docket No.:

Line No.	Annual Period	Account 190
		Accumulated Deferred Income Taxes Dr(Cr)
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		

24.

Supporting Schedules:

ferred Income Taxes

Page___of___

7 of the accumulated deferred income tax accounts
(280, 281, 282, 283), provide annual balances beginning
historical base year in the last rate case and ending with
of the test year.

Type of Data Shown:

___ Projected Test Year

___ Prior Year Ended

___ Historical Test Year

Witness:

Account 281	Account 282	Account 283
Accumulated	Accumulated	Accumulated
Deferred	Deferred	Deferred
Income	Income	Income
Taxes	Taxes	Taxes
Cr(Dr)	Cr(Dr)	Cr(Dr)

Recap Schedules:

Year Ended ____/____/____
____/____/____
Year Ended ____/____/____

Net
Accumulated
Deferred
Income
Taxes
Cr(Dr)

Schedule B-23

Investment Tax Credits - Annual

Florida Public Service Commission

Explanation: Provide an analysis of investment tax credit amortization of in annual basis beginning base year in the line with the end of the

Company:

Docket No.:

Line No.	Annual Period	Beginning Balance
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
22.		
23.		
24.		
25.		

Supporting Schedules:

sis of accumulated	Type of Data Shown:
edits generated and	_____ Projected Test Year I
vestment tax credits on an	_____ Prior Year Ended ____
inning with the historical	_____ Historical Test Year E
last rate case and ending	Witness:

	Ending
Amortization	Balance

Recap Schedules:

Schedule B-24

Leasing Arrangeme

Florida Public Service Commission

Explanation: Provide
arrang
year ar

Company:

Docket No.:

Leasing Payments for prior year:

Leasing Payments for test year:

Leasing Payments, Remaining Life Contracts

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset

Original
Cost

Supporting Schedules:

nts

Page ___ of ___

the data specified for leasing
 ements in effect during the test
 and prior year.

Type of Data Shown:

___ Projected Test Year

___ Prior Year Ended __

___ Historical Test Year

Witness:

\$

\$

\$

Annual Payment	Life of Contract
-------------------	---------------------

Recap Schedules:

Ended ____/____/____
____/____/____
Ended ____/____/____

Disposition of Asset,
Provision for Purchase

Schedule	B-25	Accounting Policy Changes Affecting Rate Base	Page__of__
Florida Public Service Commission	Explanation:	Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:			
Docket No.:			

Florida Public Service Commission

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.
(\$000)

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1.	Operating Revenues:						
2.	Sales of Electricity						
3.	Other Operating Revenues						
4.	Total Operating Revenues						
5.	Operating Expenses:						
6.	Operation & Maintenance:						
7.	Fuel						
8.	Purchased Power						
9.	Other						
10.	Depreciation & Amortization						
11.	Decommissioning Expense						
12.	Taxes Other Than Income Taxes						
13.	Income Taxes						
14.	Deferred Income Taxes-Net						
15.	Investment Tax Credit-Net						
16.	(Gain)/Loss on Disposal of Plant						
17.	Total Operating Expenses						
18.	Net Operating Income						

Supporting Schedules:

Recap Schedules:

Schedule C-2

Net Operating Income Adjustments

Page__ of __

Florida Public Service Commission

Explanation:

Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.
(\$000)

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Company:

Docket No.:

Line No.	Jurisdictional Amount Schedule C-1 Col. 5	Adjustments											
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Operating Revenues:												
	Sales of Electricity												
	Other Operating Revenues												
	Total Operating Revenues												
	Operating Expenses:												
	Operation & Maintenance:												
	Fuel (nonrecoverable)												
	Purchased Power												
	Other												
	Depreciation & Amortization												
	Decommissioning Expense												
	Taxes Other Than Income Taxes												
	Income Taxes												
	Deferred Income Taxes-Net												
	Investment Tax Credit-Net												
	(Gain)/Loss on Disposal of Plant												
	Total Operating Expenses												
	Net Operating Income												

Supporting Schedules:

Recap Schedules:

ScheduleC-3

Jurisdictional Net Operating Income Adjustments

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation:

List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

			(1)	(2)	(3)
Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
<div>Supporting Schedules:</div> <div>Recap Schedules:</div>					

Florida Public Service Commission

Explanation: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Company:

Docket No.:

Line No.	Account No.	Account Title	Total Company	FPSC Jurisdictional	Jurisdictional Separation Factor
----------	-------------	---------------	---------------	---------------------	----------------------------------

Supporting Schedules:

Recap Schedules:

Schedule C-5

Operating Revenues Detail

Page ___ of ___

Florida Public Service Commission

Explanation: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of Data Shown:

___ Projected Test Year Ended ___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___

Company:

Witness:

Docket No.:

		Adjustments							
Account No.	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Fuel	(5) Conservation	(6) Franchise Fees	(7) Other (Specify)	(8) Other (Specify)
	SALES OF ELECTRICITY								
440	Residential Sales								
442	Commercial Sales								
442	Industrial Sales								
444	Public Street & Highway Lighting								
445	Other Sales to Public Authorities								
446	Sales to Railroads & Railways								
448	Interdepartmental Sales								
	Total Sales to Ultimate Consumers								
447	Sales for Resale								
	TOTAL SALES OF ELECTRICITY								
449.1	(Less) Provision for Rate Refunds								
	TOTAL REVENUE NET OF REFUND PROVISION								
	OTHER OPERATING REVENUES								
450	Forfeited Discounts								
451	Miscellaneous Service Revenues								
453	Sales of Water and Water Power								
454	Rent from Electric Property								
455	Interdepartmental Rents								
456	Deferred Fuel Revenue								
456	Unbilled Revenue								
456	Other Electric Revenues (In Detail)								
	TOTAL OTHER OPERATING REVENUES								
	TOTAL ELECTRIC OPERATING REVENUES								

Supporting Schedules:

Recap Schedules:

/ /	
/ /	
<hr/>	
(9) Total (4) thru (8)	(10) Adjusted Total (3)+(9)

ScheduleC-6

Budgeted Versus Actual Operating Revenues and Expenses

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation:

If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Line No.	Account No.	Account Title	Year 1		Year 2		Year 3		Year 4		Year 5		Prior Year	Test Year
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Line No.	Account No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month
-------------	----------------	------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

Schedule C-8 Detail of Changes in Expenses Page__of__

Florida Public Service Commission
 Company:
 Docket No.:

Explanation: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 ___ Historical Test Year Ended ___/___/___
 Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Account Number	Account	Test Year Ended ___/___/___	Prior Year Ended ___/___/___	Increase / (Decrease)		Reason(s) for Change
				Dollars	Percent	
				(3)-(4) (000)	(5)/(4) (%)	

Supporting Schedules:

Recap Schedules:

Schedule C-9 Five Year Analysis - Change in Cost Page__of__

Florida Public Service Commission
 Company:
 Docket No.:

Explanation: Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 ___ Historical Test Year Ended ___/___/___
 Witness:

Description of Functional Group	Type of Cost	Year_____		Year_____		Year_____		Year_____		Year_____	
		Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change
Fuel	Variable										
Interchange	Semi-Variable										
Production	Semi-Variable										
Transmission	Semi-Variable										
Distribution	Semi-Variable										
Customer Account	Semi-Variable										
Customer Service & Information & Sales	Semi-Variable										
Administrative and General	Semi-Variable										
Depreciation	Fixed										
Taxes	Semi-Variable										
Interest (without AFUDC)	Semi-Variable										
TOTAL											

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Vendor Name	Counsel, Consultant, Or Witness	Specific Services Rendered	Fee (\$)	Basis Of Charge	Travel Expenses (\$)	Other (\$)	Total (4+6+7) (\$)

TOTAL OUTSIDE CONSULTANTS

TOTAL OUTSIDE LEGAL SERVICES

(a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)

A = ACCOUNTING
B = COST OF CAPITAL
C = ENGINEERING
L = LEGAL
O = OTHER
R = RATE DESIGN
S = COST OF SERVICE

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR			
Total Expenses	Rate Order Date	Amortization Period	Unamortized Amount
Supporting Schedules:Recap Schedules:			

(9)
Type of
Services
(a)

Test Year
Amortization

Schedule C-11

Uncollectible Accounts

Page ___ of ___

Florida Public Service Commission

Explanation: Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor (2)/(5)
1.						
2.						
3.						
4.						
5.	Total					
6.	___ Test Year					

Calculation of the Bad Debt Component included in the Revenue Expansion Factor:

Supporting Schedules:

Recap Schedules:

Schedule C-12

Administrative Expenses

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Test Year Ended ____/____/____	(3) Historical Year Ended ____/____/____	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
<div>Total Administrative Expense (Acts 901-932)</div> <div>Average Number of Customers</div> <div>Administrative Expense Per Customer</div>					

Supporting Schedules:

Recap Schedules:

Schedule C-13

Miscellaneous General Expenses

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No	Description	Electric Utility (000)	Jurisdictional Factor	Amount (000)
------------	-------------	------------------------------	--------------------------	-----------------

Total Miscellaneous General
Expenses of \$100,000 or Less

Miscellaneous General Expenses
Exceeding \$100,000 (Specify)

Total Miscellaneous General Expenses

Average Number of Customers

Miscellaneous General Expenses Per Customer

Supporting Schedules:

Recap Schedules:

Schedule C-14

Advertising Expenses

Page ___ of ___

Florida Public Service Commission

Explanation: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	Electric Utility (000)	Jurisdictional	
				Factor	Amount (000)
	ACCOUNT 909				
	Total Account 909				
	ACCOUNT 913				
	Total Account 913				
	ACCOUNT 930.1				
	Total Account 930.1				
	Total Advertising Expenses				
	Average Number of Customers				
	Advertising Expenses per Customer				

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Line No.	Name and Nature of Organization	Electric Utility (000)	Jurisdictional	
			Factor	Amount (000)

Total Industry Association Dues

Average Number of Customers

Dues Per Customer

Lobby Expenses Included in Industry Association Dues

ScheduleC-16

Outside Professional Services

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness:

Line No.	Type of Service or Vendor	Description of Service(s)	Account(s) Charged	Test Year Costs
	Accounting			
	Financial			
	Engineering			
	Legal			
	Other (specify)			
	Total Outside Professional Services			\$ =====

Schedule C-17

Pension Cost

Page ___ of ___

Florida Public Service Commission

Explanation: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	Description	Amount	
		Test Year 20__	Historical Year 20__
1	Service Cost		
2	Interest Cost		
3	Actual Return on Assets		
4	Net Amortization and Deferral		
5	Amortization of Prior Service Cost		
6	Total Net Periodic Pension Cost		
7	For the Year:		
8	Expected Return on Assets		
9	Assumed Rate of Return on Plan Assets		
10	Amortization of Transition Asset or Obligation		
11	Percent of Pension Cost Capitalized		
12	Pension Cost Recorded in Account 926		
13	Minimum Required Contribution Per IRS		
14	Maximum Allowable Contribution Per IRS		
15	Actual Contribution Made to the Trust Fund		
16	Actuarial Attribution Approach Used for Funding		
17	Assumed Discount Rate for Computing Funding		
18	Allocation Method Used to Assign Costs if the Utility Is Not the		
19	Sole Participant in the Plan. Attach the Relevant Procedures.		
20	At Year End:		
21	Accumulated Benefit Obligation		
22	Projected Benefit Obligation		
23	Vested Benefit Obligation		
24	Assumed Discount Rate (Settlement Rate)		
25	Assumed Rate for Salary Increases		
26	Fair Value of Plan Assets		
27	Market Related Value of Assets		
28	Balance in Working Capital (Specify Account No.)		

Supporting Schedules:

Recap Schedules:

Schedule	C-18	Lobbying Expenses, Other Political Expenses and Civic/Charitable Contributions	Page__of__
Florida Public Service Commission	Explanation:	Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:			
Docket No.:			

Supporting Schedules:	Recap Schedules:
-----------------------	------------------

Schedule C-19

Amortization/Recovery Schedule - 12-Months

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Total Amount of Amortization/Recovery: \$

Effective Date:

Amortization/Recovery Period:

Reason:

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness:

(1) Line No.	(2) Account/ Sub-account No.	(3) Plant Account Title	(\$0) Total Amort/Recovery Expense
<div><div>Supporting Schedules:</div><div>Recap Schedules:</div></div>			

Schedule C-20

Taxes Other Than Income Taxes

Page__ of __

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5)	(6)
		Rate	Tax Basis (\$)	Total Amount	Amount Charged to Operating Expenses	Jurisdictional Factor	Amount
1.	Federal Unemployment						
2.	State Unemployment						
3.	FICA						
4.	Federal Vehicle						
5.	State Intangible						
6.	Utility Assessment Fee						
7.	Property						
8.	Gross Receipts						
9.	Franchise Fee						
10.	Occupational License						
11.	Other (Specify)						
12.	Total						

Supporting Schedules:

Recap Schedules:

ScheduleC-21

Revenue Taxes

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness:

Line No.	GROSS RECEIPTS TAX			REGULATORY ASSESSMENT FEE		
	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR	HISTORICAL BASE YEAR	HISTORICAL BASE YEAR + 1	TEST YEAR
	TOTAL OPERATING REVENUES	\$	\$	\$	\$	\$
	ADJUSTMENTS:					
	TOTAL ADJUSTMENTS					
	ADJUSTED OPERATING REVENUES					
	TAX RATE					
	TAX AMOUNT	\$	\$	\$	\$	\$

Supporting Schedules:

Recap Schedules:

Schedule C-22

State and Federal Income Tax Calculation

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Company:

Docket No.:

Line No.	Description	Current Tax		
		State	Federal	
1	NET UTILITY OPERATING INCOME	\$ _____	\$ _____	\$
2	ADD INCOME TAX ACCOUNTS			
3	LESS INTEREST CHARGES (FROM C-44)			
4				
5	TAXABLE INCOME PER BOOKS	\$ _____	\$ _____	\$
6				
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)			
8	ADD: BOOK DEPRECIATION			
9	LESS: TAX DEPRECIATION			
10				
11				
22				
23				
24				
25				
26				

27				
28	TOTAL TEMPORARY DIFFERENCES	\$	_____	\$ _____ \$
29				
30	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)			
31				
32				
33				
34	TOTAL PERMANENT ADJUSTMENTS	\$	_____	\$ _____ \$
35				
36	STATE TAXABLE INCOME (L5+L28+L34)	\$	_____	\$ _____
37	STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36)	\$	_____	\$ _____
38	ADJUSTMENTS TO STATE INCOME TAX (LIST)			
39				
40				
41				
42				
43	TOTAL ADJUSTMENTS TO STATE INCOME TAX	\$	_____	\$ _____
44				
45	STATE INCOME TAX	\$	=====	\$ _____

Supporting Schedules:

Recap Schedules:

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Deferred Tax			
TOTAL	State	Federal	TOTAL
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____

Schedule C-22

State and Federal

Florida Public Service Commission

Explanation: Provi
feder
base

Company:

Docket No.:

Line
No.

Description

46	FEDERAL TAXABLE INCOME (L5+L28+L34-L37state)
47	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)
48	
49	ADJUSTMENTS TO FEDERAL INCOME TAX
50	ORIGINATING ITC
51	
52	WRITE OFF OF EXCESS DEFERRED TAXES
53	
54	OTHER ADJUSTMENTS (LIST)
55	
56	
57	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX
58	
59	FEDERAL INCOME TAX
60	
61	ITC AMORTIZATION
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	SUMMARY OF INCOME TAX EXPENSE:
72	
73	CURRENT TAX EXPENSE

74	DEFERRED INCOME TAXES
75	INVESTMENT TAX CREDITS, NET
76	TOTAL INCOME TAX PROVISION

SUPPORTING SCHEDULES:

TOTAL

REC

[illegible]

Schedule C-23

Interest in Tax Expense Calculation

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the amount of interest expense used to calculate net operating income taxes on Schedule _____.
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Line No.	Description	(1) Historical Base Year Ended
1.	Interest on Long Term Debt	
2.	Amortization of Debt Discount, Premium, Issuing	
3.	Expense & Loss on Reacquired Debt	
4.	Interest on Short Term Debt	
5.	Interest on Customer Deposits	
6.	Other Interest Expense	
7.	Less Allowance for Funds Used During Construction	
8.	Total Interest Expense	

Supporting Schedules:

Recap Schedules:

Page__ of__

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

(2)
Test Year
Ended

Schedule C-24

Parent(s) Debt Information

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost
1.	Long Term Debt	\$	%	%	%
2.	Short Term Debt				
3.	Preferred Stock				
4.	Common Equity				
5.	Deferred Income Tax				
6.	Investment Tax Credits				
7.	Other (specify)				
8.	Total	\$ <u> </u>	<u> </u> 100.00%		<u> </u>
9.	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary				= <u> </u> %

Supporting Schedules:

Recap Schedules:

Schedule C-25

Deferred Tax Adjustment

Page__ of __

Florida Public Service Commission

Company:

Docket No.:

Explanation: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Line No.		Protected	Unprotected	Total (Excess/Deficient)
1.	Balance at Beginning of the Historical Year			
2.	Historical Year Amortization			
3.	Balance at Beginning of Historical Year + 1			
4.	Historical Year + 1 Amortization			
5.	Balance at Beginning of Projected Test Year			
6.	Projected Test Year Amortization			
7.	Balance at End of Projected Test Year			

Supporting Schedules:

Recap Schedules:

Schedule C-26

Income Tax Returns

Page__of__

Florida Public Service Commission

Explanation: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Supporting Schedules:

Recap Schedules:

Schedule	C-27	Consolidated Tax Information	Page__ of __
Florida Public Service Commission	Explanation:	Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:			
Docket No.:			

Schedule C-28

Miscellaneous Tax Information

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the requested miscellaneous tax information.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
2. What tax years are open with the IRS?
3. For the last three tax years, what dollars were paid to or received from the parent for federal income taxes?
4. How were the amounts in (3) treated?
5. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?
6. Complete the following chart for the last three years:

			Income/(Loss)		
			Book Basis		
			Year	Tax Basis	Year
			1	2	3
Parent Only					
Applicant Only					
Total Group					
Total Group Excluding Parent & Applicant					

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
Company:
Docket No.:

Explanation: Provide a schedule of gains and losses on deposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded	Additions or (Retirements)	Depreciation and Amortization
-------------------------	---------------	---------------	---------------------------------	-----------------------------	--------------------------	--------------------------	----------------------------	-------------------------------

Supporting Schedules:

Recap Schedules:

Page__of__

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Net Book Value on Disposal Date	Gain or (Loss)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended ___/___/___
--	-------------------	--------------------------------------	--

Schedule C-30

Transactions With Affiliated Companies

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or Credit During Year		Amount Included in Test Year	Allocation Method Used to Allocate Charges Between Companies
					Amount (000)	Acct. No.		

Supporting Schedules:

Recap Schedules:

Schedule	C-31	Affiliated Company Relationships	Page__of__
Florida Public Service Commission		Explanation: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.	Type of Data Shown:
Company:			___ Projected Test Year Ended ___/___/___
Docket No.:			___ Prior Year Ended ___/___/___
			___ Historical Test Year Ended ___/___/___
			Witness:
Supporting Schedules:		Recap Schedules:	

ScheduleC-32

Non-Utility Operations Utilizing Utility Assets

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line Number	Account Number	Description	Original Purchase Cost	Test Year Revenues (All Accts. 454)	Expense Amounts	Net Revenues

Schedule C-33

Performance Indices

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Year_____
Year_____
Year_____
Year_____
Year

SUMMARY OF OTHER O&M EXPENSES

(DOLLARS PER CUSTOMER)

Power Production Expense

Transmission Expenses

Distribution Expenses

Customer Account Expenses

Customer Service Expenses

Sales Expenses

Administration & General Expenses

Total Other O & M Expenses

GROWTH INDICES

Consumer Price Index

Average Customer

CPI Percent Increase

Average Customer Percent Increase

Index Percent CPI x Customer Growth

Average Customer Increase

DOLLAR AMOUNTS, IN CURRENT DOLLARS

AND ANNUAL GROWTH RATES FOR:

O & M Expense Less Fuel per KWH Sold

Capital Cost per Installed Kilowatt of Capacity

Revenue per KWH Sold

AVERAGE NUMBER OF CUSTOMERS

Residential

Commercial

Industrial

Street Lighting

Other Sales to Public Authorities

Total

Supporting Schedules:

Recap Schedules:

ScheduleC-34

Statistical Information

Page__of__

Florida Public Service Commission

Explanation: Provide the following statistical data for the company,
by calendar year for the most recent 5 historical years.

Type of Data Shown:
____ Projected Test Ye
____ Prior Year Ended
____ Historical Test Ye
Witness:

Company:

Docket No.:

Year

Year

Year

Year

Year

THE LEVEL AND ANNUAL GROWTH RATES FOR:

Peak Load MW

Peak Load Per Customer (KW)

Energy Sales (MWH)

Energy Sales Per Customer

Number of Customers (Average)

Installed Generating Capacity (MW)

Population of Service Area

End of Year Miles of Distribution Lines

End of Year Miles of Jurisdictional Transmission Lines

Supporting Schedules:

Recap Schedules:

ar Ended ____/____/____
____/____/____
ar Ended ____/____/____

Average Annual
Growth Rate

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data §
____ Projected
____ Prior Year
____ Historical
Witness:

Line No.	Test Year		CPI	Test Year		CPI	Test Year		CPI	Test Year		CPI
	Amount	%Increase		Amount	%Increase		Amount	%Increase		Amount	%Increase	

Total Company Basis

Gross Payroll
Gross Average Salary

Fringe Benefits

Life Insurance
Medical Insurance
Retirement Plan
Employee Savings Plan
Federal Insurance Contributions Act
Federal & State Unemployment Taxes
Worker's Compensation
Other (Education, Service Awards,
Physicals, etc.) - SPECIFY
Sub Total - Fringes

Total Payroll and Fringes

Average Employees

Payroll and Fringes Per Employee

Supporting Schedules:

Recap Schedules:

 Springer

Shown:

Test Year Ended ____/____/____

ar Ended ____/____/____

I Test Year Ended ____/____/____

CPI	Amount	%Increase	CPI
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Schedule C-36

Non-Fuel Operation and Maintenance Expense Compared to CPI

Page__of__

Florida Public Service Commission

Explanation: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Company:

Docket No.:

19__

19__

19__

19__

Non-Fuel Operations & Maintenance Expenses (Excluding Conservation, Adjusted for Regulatory Adjustments).

Percent Change in Non-Fuel Operations & Maintenance Expense Over Previous Year.

Percent Change in CPI Over Previous Year.

Difference Between Change in CPI and Non-Fuel Operations & Maintenance Expense.

Supporting Schedules:

Recap Schedules:

Schedule C-37

O & M Benchmark Comparison By Function

Page ___ of ___

Florida Public Service Commission

Explanation: For test year functionalized O & M expenses,
provide the benchmark variances.

Type of Data Shown:

Company:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Docket No.:

Witness:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Test Year Total Company Per Books	O & M Adjustments	Adjusted Test Year O & M	Base Year Adjusted O & M	Compound Multiplier	Test Year Benchmark (5) x (6)	Unadjusted Benchmark Variance	Unadjusted Benchmark Variance Excluding:
Line No.	Function								
1.	Production - Steam								
2.	Production - Nuclear								
3.	Production - Other								
4.	Transmission								
5.	Distribution								
6.	Customer Accounts								
7.	Customer Service and Information								
8.	Sales Expenses								
9.	Administrative and General								
10.	Total								

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
Company:
Docket No.:

Explanation: Provide the detail of adjustments made to test year per books O & M expenses by function.

Type of Data Shown:
___ Projected Test Year Ended ___/___/___
___ Prior Year
___ Historical Test Year Ended ___/___/___
Witness:

Line No.	Function	(000) Adjustment	Explanation
	Production		
	Total Production		
	Other Power Supply		
	Transmission		
	Distribution		
	Customer Accounts		
	Customer Service and Information		
	Sales Expenses		
	Administrative & General		
	Total Administrative & General		
	TOTAL ADJUSTMENTS		

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness:

Line No.	Function	Benchmark Year Actual O & M (000)	Adjustments for Non-Base Rate Expense Recoveries (000)	Benchmark Year Adjusted O & M (000)
----------	----------	-----------------------------------	--	-------------------------------------

Florida Public Service Commission

Company:

Docket No.:

Explanation:

For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Year	Total Customers			Average CPI-U (1967 = 100)			Inflation and Growth Compound Multiplier
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier	

Schedule	C-41	O & M Benchmark Variance By Function	Page ___ of ___
Florida Public Service Commission		Explanation: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.	Type of Data Shown:
Company:	___ Projected Test Year Ended ___/___/___		
Docket No.:	___ Prior Year Ended ___/___/___ ___ Historical Test Year Ended ___/___/___ Witness:		

Supporting Schedules:	Recap Schedules:
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Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3 , Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

Type of Data Shown:

Projected Test Year Ended __/__/__

Prior Year Ended __/__/__

Historical Test Year Ended __/__/__

Witness:

Line No.	Account No.	Account Title	Year		Year		Year		Year		Test
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	

EXPENSES

Hedging Expense

Total Hedging Expense

ANNUAL PLANT IN SERVICE

Hedging related capital investment

Total Hedging investment

Year	Clause
------	--------

Schedule C-43

Security Costs

Page ___ of ___

Florida Public Service Commission

Explanation: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Company:

Docket No.:

Line No.	Account No.	Account Title	Year		Year		Year		Test Year	
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause

EXPENSES

Security Expense

Total Security Expense

ANNUAL PLANT IN SERVICE

Security capital investment

Total Security investment

Supporting Schedules:

Recap Schedules:

Schedule C-44

Revenue Expansion Factor

Page ___ of ___

Florida Public Service Commission

Explanation: Provide the calculation
of the revenue expansion
factor for the test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	Description	Percent
1.	Revenue Requirement	100.0000
2.	Gross Receipts Tax Rate	
3.	Regulatory Assessment Rate	
4.	Bad Debt Rate	
5.	Net Before Income Taxes (1) - (2) - (3) - (4)	
6.	State Income Tax Rate	
7.	State Income Tax (5) x (6)	
8.	Net Before Federal Income Tax (5) - (7)	
9.	Federal Income Tax Rate	
10.	Federal Income Tax (8) x (9)	
11.	Revenue Expansion Factor (8) - (10)	
12.	Net Operating Income Multiplier (100% / Line 11)	

Supporting Schedules:

Recap Schedules:

Schedule D-1a Cost of Capit

Florida Public Service Commission Explanation:

Company:

Docket No.:

		(A)	(B)
Line No.	Class of Capital	Company Total Per Books	Specific Adjustments

Supporting Schedules:

al - 13-Month Average

Provide the company's 13-month average cost of capital for the test year, the prior year, and historical base year.

(C)	(D)	(E)
Pro Rata Adjustments	System Adjusted	Jurisdictional Factor

Recap Schedules:

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

(F)	(G)	(H)
Jurisdictional Capital Structure	Ratio	Cost Rate

(I)

Weighted
Cost Rate

Schedule D-1b

Cost of Capital - Adj

Florida Public Service Commission	Explanation: 1.) Lis
Company:	spe
	Scl
Docket No.:	2.) Lis
	pr
	Sc

Line No.	Class of Capital	Description
-------------	------------------	-------------

Specific Adjustments

Pro Rata Adjustments

Supporting Schedules:

Adjustments

Page ____ of ____

 t and describe the basis for the
 specific adjustments appearing on
 Schedule D-1a.

 t and describe the basis for the
 pro-rata adjustments appearing on
 Schedule D-1a.

Type of Data Shown:
 _____ Projected Test Year
 _____ Prior Year Ended _____
 _____ Historical Test Year
 Witness: _____

 Historic
 Base Year

 Prior
 Year

 Recap Schedules:

ar Ended ____/____/____
____/____/____
ar Ended ____/____/____

Test
Year

Schedule D-2

Cost of Capital - 5 Year History

<p>Florida Public Service Commission</p> <p>Company:</p> <p>Docket No.:</p>	<p>Explanation: For the subject Florida Public Service Commission, all non-regulated operations on a consolidated basis, (i.e. common equity) for the five years through 2019.</p>
---	--

Line No.	Class of Capital	Year	
		Amount (000)	Percent of Total

Supporting Schedules:

rida utility, all other regulated utility operations combined,
perations combined, the parent company, and on a
, provide the year-end capital structure for investor capital
y, preferred stock, long-term debt, and short-term debt)
rough the end of the projected test year.

Year		Year		Ye
Amount (000)	Percent of Total	Amount (000)	Percent of Total	Amount (000)

Recap Schedules:

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Year	Year
------	------

Percent of Total	Amount (000)	Percent of Total
---------------------	-----------------	---------------------

Schedule	D-3	Short-Term Debt
Florida Public Service Commission		Explanation: 1.) Pre
Company:		averag
Docket No.:		2.) Pre
		short-te
		short-te
		of long
		comme
Maturity Date		Interest Rate

Supporting Schedules:

Page_

Provide the specified data on short-term debt issues on a 13-month
 basis for the test year, prior year, and historical base year.

Type of

_____ F

_____ F

_____ F

Witness

Provide a narrative description of the Company's policies regarding
 term financing. The following topics should be covered: ratio of
 term debt to total capital, plant expansion, working capital, timing
 of term financing, method of short-term financing (bank loans,
 commercial paper, etc.), and other uses of short-term financing.

Interest Expense	13-month Average Amount Outstanding During the Year (000)
---------------------	--

Recap Schedules:

__ of __

if Data Shown:

Projected Test Year Ended ____/____/____

Prior Year Ended ____/____/____

Historical Test Year Ended ____/____/____

is:

Weighted Average
Cost of
Short-term Debt

Schedule D-4a

Florida Public Service Commission

Company:

Docket No.:

(1)	(2)	(3)	(4)
Line No.	Description, Coupon Rate	Issue Date	Maturity Date
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total		
21.	Less Unamortized Premium, Discount,		

and Issuance Expense (13) + (14).

22. Net

23. Embedded Cost of Long-term Debt
(12) / Net

Supporting Schedules:

Long-Term Debt Outstanding

Explanation: Provide the specified data on long-term debt
 issues on a 13-month average basis for the test year,
 prior year, and historical base year.
 Arrange by type of issue (i.e., first mortgage bonds)

(5)	(6)	(7)	(8)
Principal Amount Sold (Face Value)	13-Month Average Principal Amt. Outstanding	Discount (Premium) on Principal Amount Sold	Issuing Expense On Principal Amount Sold

Recap Schedules:

Type of Data Shown:

____ Projected Test Year Ended ____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____

Witness:

-----(\$000)-----			
(9)	(10)	(11)	(12)
		Interest	Total
	Annual	Expense	Annual
Life	Amortization	(Coupon Rate)	Cost
(Years)	(7+8)/(9)	(2) x (6)	(10)+(11)

1

(14)
Unamort. Issuing
Expense & Loss on
Reacquired Debt
Associated With (6)

Schedule D-4b

Reacquired Bonds

Florida Public Service Commission

Explanation: Supply a stat
from reacquir
the test year

Company:

Docket No.:

Supporting Schedules:

Page ___ of ___

Type of Data

___ Project

___ Prior Year

___ Historic

Witness:

Recap Schedules:

Schedule D-5

Florida Public Service Commission

Company:

Docket No.:

(1)	(2)	(3)
Line No.	Description, Coupon Rate	Issue Date

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.
11.
12.
13.
14.
15.
16.
17.
18.
19.
20.

- 21. Total
- 22. Weighted Average Cost of Preferred Stock

Supporting Schedules:

Preferred Stock Outstanding

Explanation: Provide the data as specified for preferred on a 13-month average basis for the test year prior year, and historical base year.

(4)	(5)	(6)	(7)
Call		13-month	(Discount)
Provisions	Principal	Average	Premium on
or Special	Amount	Principal Amt.	Principal
Restrictions	Sold	Outstanding	Amount Sold

stock
ear,

Type of Data Show
____ Projected Tes
____ Prior Year En
____ Historical Tes
Witness:

(8)	(9)	(10)	(11)
(Discount)	Issuing	Issuing	Net
Premium	Expense on	Expense	Proceeds
Associated	Principal	Associated	(6)+(8)-(10)
with (6)	Amount Sold	with (6)	

Recap Schedules:

n:

t Year Ended ____/____/____

ded ____/____/____

t Year Ended ____/____/____

(12)	(13)
Dollar	Effective
Dividend	Cost
on Face Value	Rate
(2) X (6)	(12)/(11)

=====

=====

Schedule D-6

Customer Deposits

Florida Public Service Commission

Explanation: Provide monthly balance interest payments on the test year, the prior base year.

Company:

Docket No.:

(1)	(2)	(3)	(4)	(5)
Line No.	Month and Year	Active Customer Deposits at 6.00% (000)	Active Customer Deposits at 7.00% (000)	Inactive Customer Deposits (000)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.

13 Month Average

\$

12 Month Total

Effective Interest Rate
12 Month Interest
Expense (9) divided
by Total Deposits (6)

%

Supporting Schedules:

lances, interest rates, and
in customer deposits for
ior year, and historical

Type of Data Shown:
____ Projected Test Year Ended ____/
____ Prior Year Ended ____/____/
____ Historical Test Year Ended ____/
Witness:

(6)	(7)	(8)	(9)
Total Deposits (3)+(4)+(5) (000)	Interest Payment (3) / 6%/12 (000)	Interest Payment (3) / 7%/12 (000)	Total Interest (7) + (8) (000)

\$ \$ \$ \$

Recap Schedules:

___/___

___/___

(10)
Actual
Payments and
Credits on
Bills
(000)

Schedule D-7

Common Stock Data

Florida Public Service Commission

Explanation: Provide the mo
the company, o
company is not
To the extent th
from other sour
and attach the i
the requiremen

Company:

Docket No.:

Line
No.

Year

- | | |
|----|---|
| 1. | Pre-tax Interest Coverage Ratio (x) |
| 2. | Earned Returns on Average Book Equity (%) |
| 3. | Book Value/Share (\$) |
| 4. | Dividends/Share (\$) |
| 5. | Earnings/Share (\$) |
| 6. | Market Value/Share (\$) |
| 7. | Market/Book Ratio (%) |
| 8. | Price/Earning Ratio (6) / (5) |

Supporting Schedules:

Page ___ of ___

st recent five year data for
 or consolidated parent if the
 publicly traded as indicated.
 ie requested data is available
 ces, the Company can reference
 information to comply with
 ts of this MFR.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

 Year

 Year

 Year

 Year

Recap Schedules:

|

|

|

|

Schedule D-8

Financial Plans - Stocks

Florida Public Service Commission	Explanation:	1.) If tl
Company:		2.) Pr
		as
		Pr
Docket No.:		ca

Line No.	Type of Issue	Date of Issue/ Retirement
-------------	---------------	---------------------------------

Capital Structure Objectives:

Short-term Debt
 Long-term Debt
 Preferred Stock
 Common Equity

Interest Rate Assumptions:

Company's Policy on the Timing of Entrance into Capital Markets:

Supporting Schedules:

and Bond Issues

he test year is projected, provide a summary of financing plans and assumptions:

Provide the company's capital structure objectives, the basis for assumptions (such as those for issue cost and interest rates), and any other significant assumptions. Provide a statement of the Company's policy on the timing of the entrance into capital markets.

Financing Plans for the Year Ending _____			
For Bonds			For S
Capitalization (Thousands)	Interest Rate	Life in Years	No. of Shares

Percent of Total

Recap Schedules:

Page__of__

3. Type of Data Shown:
 ____ Projected Test Year Ended ____/____/____
 1 ____ Prior Year Ended ____/____/____
 ____ Historical Test Year Ended ____/____/____
 Witness:

Stock

Market Price	Issue Costs (Thousands)	Principal Amount (Thousands)
<hr/>		

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide financial indicators for the test year under current and proposed rates, the prior year, and historical base year.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Line No.	Indicator	Historic Base Year	Prior Year	Test Year Current Rates	Test Year Proposed Rates
	Interest Coverage Ratios: Including AFUDC in Income Before Interest Charges Excluding AFUDC in Income Before Interest Charges AFUDC as a percent of Income Available for Common Percent of Construction Funds Generated Internally				
	Fixed Charges: Interest Lease Payments Sinking Funds Payments Tax on Sinking Fund Payments				
	Ratio of Earnings to Fixed Charges Including AFUDC Excluding AFUDC				

Supporting Schedules:

Recap Schedules:

Schedule E-1

Cost of Service Studies

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If an historic test year is used, the twelve monthly peaks must be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Type of Data Shown:
 ___ Projected Test Year
 ___ Prior Year Ended ___
 ___ Historical Test Year
 Witness:

Recap Schedules:

Supporting Schedules:

Schedule	E-2	Explanation of Variations From Cost of Service Study Approved In Company's Last Rate Case	Page___of___
Florida Public Service Commission	Explanation:	Explain the differences between the cost of service study approved in the company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g., classification of plant, allocation factor used for certain plant or expenses, etc.)	Type of Data Shown: ____ Projected Test Year Ended ____/ ____ Prior Year Ended ____/____/ ____ Historical Test Year Ended ____/ Witness:
Company:			
Docket No.:			

Supporting Schedules:

Recap Schedules:

||

|

Schedule

E-3a

Cost of Service Study - Allocation of Rate Base Components To Rate Schedule

Page ___ of ___

Florida Public Service Commission

Explanation: For each cost of service study filed, provide the allocation
of rate base components as listed below to rate schedules.

Type of Data Shown:

___ Projected Test Year Ended

___ Prior Year Ended ___/___/

___ Historical Test Year Ended

Witness:

Company:

Docket No.:

Allocation Method: _____

Rate Base Component	Total		Rate Schedules							
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent

Demand

Production
Transmission
Distribution
General Plant
Other Plant
Working Capital
Intangible
Subtotal

Energy

Production Plant
General Plant
Other Plant
Working Capital
Intangible
Subtotal

Customer

Meters
Service Drops
Customer Accounts
Customer Service
General Plant
Other Plant
Working Capital
Intangible
Subtotal

Total

Supporting Schedules:

Recap Schedules:

<hr/>	
____/____/____	
____/____/____	
<hr/>	
Amount	Percent
<hr/>	

—

Schedule

E-3b

Cost of Service Study - Allocation of Expense Components To Rate Schedule

Page__of__

Florida Public Service Commission

Explanation: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Company:

Docket No.:

Allocation Method:_____

Rate Schedules

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission	Explanation: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. (\$000)	Type of Data Shown:
Company:		____ Projected Test Year Ended ____/____/____
Docket No.:		____ Prior Year Ended ____/____/____
		____ Historical Test Year Ended ____/____/____
		Witness:

Rate Base Account Number and Title	Jurisdictional Adjusted Rate Base	Demand		Customer		Energy	
		Amount	Percent	Amount	Percent	Amount	Percent
Production							
Transmission							
Distribution							
General Plant							
Etc.							

Supporting Schedules:

Recap Schedules:

Schedule

E-4b

Cost of Service Study - Functionalization and Classification of Expenses

Page__ of __

Florida Public Service Commission

Company:

Docket No.:

Explanation: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.
(\$000)

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Operating Expense Account Number and Title	Jurisdictional Adjusted Expense	Demand		Customer		Energy	
		Amount	Percent	Amount	Percent	Amount	Percent

Production

Transmission

Distribution

Etc.

Supporting Schedules:

Recap Schedules:

Schedule E-5

Source and Amount of Revenues - At Present and Proposed Rates

Page ___ of ___

Florida Public Service Commission

Explanation: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule ____.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

Company:

___ Prior Year Ended ___/___/___

Docket No.:

___ Historical Test Year Ended ___/___/___

Witness:

Account Number	Description of Source	Total Electric System	Wholesale	Total Retail	Rate RS	Rate GS
-------------------	--------------------------	-----------------------------	-----------	-----------------	------------	------------

PRESENT REVENUES

440-447	Sales of Electricity					
451	Miscellaneous Service Charges					
	Initial Connection					
	Reconnect Service					
	Reconnect After Disconnect					
	Temporary Service					
	Etc.					
454	Rent from Electric Property					
	Equipment Rental					
	Miscellaneous Rents					
	Etc.					
456	Other Electric Revenue					
	Unbilled Revenues					
	Miscellaneous Other					
	Etc.					
	Etc.					
	Total Present Revenue					

PROPOSED INCREASES

	Sales of Electricity					
	Miscellaneous Service Charges					
	Initial Connection					
	Reconnect Service					
	Reconnect After Disconnect					
	Etc.					
	Other Electric Revenue					
	Unbilled Revenues					
	Etc.					

Supporting Schedules:

Recap Schedules:

| | |

|

Schedule E-6a

Cost of Service Study - Unit Costs, Present Rates

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Allocation Method: _____

Line No.	Description	Total Retail	RS	GS	GSD	Etc.
-------------	-------------	-----------------	----	----	-----	------

**REVENUE REQUIREMENTS FROM
SALES OF ELECTRICITY (\$000)**

Energy (Non-Fuel Portion)
Demand
Customer
Customer (Lighting Facilities)
Total Revenue Requirement

BILLING UNITS (ANNUAL)

Energy
Demand
Customer

UNIT COST

Energy Non-Fuel - cents/KWH
Customer - \$/bill
Customer (Lighting Facilities)
\$/Fixture or pole
Demand - Production - \$/KW
Demand - Transmission - \$/KW
Demand - Distribution - \$/KW
Demand - Production - cents/KWH
Demand - Transmission - cents/KWH
Demand - Distribution - cents/KWH
(Unit Costs = Revenue Requirements)

(line 4, 5, 6, or 7) divided by Billing
Units (line 12, 13, or 14).

Supporting Schedules:

Recap Schedules:

| | |

|

Schedule E-6b

Cost of Service Study - Unit Costs, Proposed Rates

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

___ Projected Test Year E

___ Prior Year Ended ___

___ Historical Test Year E

Witness:

Allocation Method: _____

Line No.	Description	Total Retail	RS	GS	GSD
-------------	-------------	-----------------	----	----	-----

**REVENUE REQUIREMENTS FROM
SALES OF ELECTRICITY (\$000)**

Energy (Non-Fuel Portion)
Demand
Customer
Customer (Lighting Facilities)
Total Revenue Requirement

BILLING UNITS (ANNUAL)

Energy
Demand
Customer

UNIT COST

Energy Non-Fuel - cents/KWH
Customer - \$/bill
Customer (Lighting Facilities)
\$/Fixture or pole
Demand - Production - \$/KW
Demand - Transmission - \$/KW
Demand - Distribution - \$/KW
Demand - Production - cents/KWH
Demand - Transmission - cents/KWH
Demand - Distribution - cents/KWH
(Unit Costs = Revenue Requirements)

(line 3, 4, 5, or 6) divided by Billing
Units (line 9, 10, or 11).

Supporting Schedules:

Recap Schedules:

Ended ____/____/____
/____/____
:ended ____/____/____

Etc.

Schedule	E-7	Development of Service Charges	Page__of__
Florida Public Service Commission	Explanation: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.		Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:			
Docket No.:			

Supporting Schedules:

Recap Schedules:

Schedule	E-8	Company-Proposed Allocation of The Rate Increase By Rate Class				
Florida Public Service Commission		Explanation: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study.				
Company:		Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.				
Docket No.:						
Rate Class	<div><div>Present</div><div>ROR</div><div>Index</div></div>	Increase from Service Charges	Increase from Sale of Electricity	Increase from Other Revenue	Total Increase	<div><div>Company</div><div>ROR</div></div>
RS						
GS						
Etc.						

Supporting Schedules:

Recap Schedules:

Page__ of __

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Proposed	% Increase	
	With Adjustment	Without Adjustment
Index	Clauses	Clauses

Schedule E-9

Cost of Service - Load Data

Florida Public Service Commission

Explanation:

Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided.

Company:

The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

Docket No.:

Line No.	Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Sales	Annual MWH Unbilled	Total	Output to Line MWH*	Class NCP KW*	CP Winter KW*	CP Summer KW*
	RS							
	GS							
	GSD							
	Etc.							
	Total Retail							
	Wholesale							
	Total System							
	* At Generation							

Supporting Schedules:

Recap Schedules:

Page__ of __

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

(8)
Average
12 CP
KW*

(9)
Average
Demand
KW*

(10)
12 CP &
1/13 Weighted
Average Demand*

(11)
Average
Number of
Customers

Schedule E-10	Cost of Service Study - Development of Allocation Factors	Page__ of __
Florida Public Service Commission	Explanation: Derive each allocation factor used in the cost of service studies. Provide supporting data and any work papers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.	Type of Data Shown:
Company:		___ Projected Test Year Ended ___/___/___
Docket No.:		___ Prior Year Ended ___/___/___ ___ Historical Test Year Ended ___/___/___ Witness:

Schedule E-11	Development of Coincident and Non-Coincident Demands For Cost Study	Page__ of __
Florida Public Service Commission	Explanation: Provide a description of how the coincident and non-coincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the work papers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.	Type of Data Shown: ____ Projected Test Year Ended ____/____/____ ____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:
Company:		
Docket No.:		

Recap Schedules:

Supporting Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Sales of Electricity (excluding unbilled)				Unbilled Sales		
			Per Unit		Base Revenues(000's)		
Rate Class	Proposed Base Revenue (000's)	MWH	\$/MWH col(1)/col(2)	MWH	Proposed col(3)*col(4)	Present	Adjustment col(5)-col(6)

Supporting Schedules:

Recap Schedules:

Schedule	E-13a	Revenue From Sale of Electricity By Rate Schedule	Page ____ of ____
Florida Public Service Commission		Explanation: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. (\$000)	Type of Data Shown:
Company:			____ Projected Test Year
Docket No.:			____ Prior Year Ended ____ Historical Test Year
			Witness:
<hr/>			
	(1)	(2)	(3)
	Base Revenue	Base Revenue	Dollars
Rate	at Present Rates	at Proposed Rates	(2) - (1)
<hr/>			

Supporting Schedules:

Recap Schedules:

Year Ended ____/____/____
____/____/____
Year Ended ____/____/____

base
(4)
Percent
(3) / (1)

Schedule	E-13b	Revenues By Rate Schedule - Service Charges (Account 451)					Page__ of __
Florida Public Service Commission		Explanation:	Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.				Type of Data Shown:
Company:							____ Projected Test Year
							____ Prior Year Ended ____
Docket No.:							____ Historical Test Year f
							Witness:
Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	<u> </u> Increase Dollars	

Supporting Schedules:

Recap Schedules:

Ended	___/___/___
___/___/___	
Ended	___/___/___
Base	
Percent	

—

Schedule	E-13c	Base Revenue By Rate Schedule - Calculations	Page ___ of ___
----------	-------	--	-----------------

Florida Public Service Commission

Company:

Docket No.:

Explanation: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15.

PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Type of Charges	Rate Schedule _____				Percent Increase
	Units	Present Revenue Calculation		Proposed Revenue Calculation	
		Charge/Unit	Charge/Unit	\$ Revenue	
Customer Charge:					
Standard					
T-O-D					
Total					
kWh Charge:					
Standard					
T-O-D On-Peak					
T-O-D Off-Peak					
Total					
Etc.					
Total Base Revenue (Calculated)					
Correction Factor					
Total Base Revenue (Booked)					

Recap Schedules:

Supporting Schedules:

Schedule E-13d Revenue By Rate Schedule - Lighting Schedule Calculation

Florida Public Service Commission	Explanation:	Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.
Company:		
Docket No.:		

Type of Facility	Present Rates						Proposed Rates			
	Annual Billing Items	Est. Monthly kWh	Annual kWh	Facility Charge	Energy Charge	Maintenance Charge	Total Monthly Charge	\$ Total Revenue	Facility Charge	Energy Charge

Annual kWh:

Page__of__

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Maintenance Charge	Total	\$	Percent Increase
	Monthly Charge	Total Revenue	

Schedule	E-14	Proposed Tariff Sheets and Support For Charges	Page__of__
Florida Public Service Commission	Explanation: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Work papers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, and the Commission Clerk and upon request to other parties to the docket.		Type of Data Shown:
Company:			____ Projected Test Year Ended ____/____/____
Docket No.:			____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:

Recap Schedules:

Supporting Schedules:

Schedule E-15

Projected Billing Determinants - Derivation

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:
____ Projected Test Year Ended ____/
____ Prior Year Ended ____/____/
____ Historical Test Year Ended ____/
Witness:

Supporting Schedules:

Recap Schedules:

|

|

|

Schedule E-16	Customers By Voltage Level	Page__of__
Florida Public Service Commission Company:	Explanation: Provide a schedule of the number of customers served at transmission, sub transmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.	Type of Data Shown: ____ Projected Test Year Ended ____/ ____ Prior Year Ended ____/____/ ____ Historical Test Year Ended ____/ Witness:

Supporting Schedules:

Recap Schedules:

—

Schedule

E-17

Load Research Data

Page ___ of ___

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly non coincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
 ___ Projected Test Year End
 ___ Prior Year Ended ___/___
 ___ Historical Test Year End
 Witness:

Rate Schedule	Month and Year	Estimated Coincident Peak	90% Confidence Interval	Estimated Non coincident (Class) Peak	90% Confidence Interval	Estimated Customer Maximum Demand
------------------	-------------------	---------------------------------	-------------------------------	---	-------------------------------	--

Annual Peak:

12 Coincident Peak Average:

90% Confidence Interval:

Sum of individual customer
maximum demands:

Annual kWh:

12 CP Load Factor:

Class (NCP) Load Factor:

Customer (Billing or Maximum
Demand) Load Factor:

Recap Schedules:

Supporting Schedules:

ided ____/____/____
____/____
ded ____/____/____

90%
Confidence
Interval

Florida Public Service Commission
Company:
Docket No.:

Explanation: Provide monthly peaks
for the test year and
the five previous years.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Line No.	Month & Year	Peak in MW	Day of Week	Day of Month	Hour	Actual (A) or Estimated (E)
-------------	--------------	------------	-------------	--------------	------	--------------------------------

Supporting Schedules: Recap Schedules:

Schedule E-19a

Demand and Energy Losses

Page ___ of ___

Florida Public Service Commission

Explanation: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Demand Losses by Component			12 Month Average
Energy Losses	Winter Peak	Summer Peak	

Transmission System

Generator Step-up Transformer
 Transmission Line (69 kV)
 Transmission Substations
 Common Sub Transmission Lines (40 kV to 69 kV)
 Direct Assigned Subtransmission*

Distribution System

Distribution Substation
 Distribution Primary Lines (kV to 39 kV)
 Distribution Primary Services*
 Distribution Line Transformers
 Distribution Secondary Line
 Distribution Secondary Drops

*Provide only if over 1% of total line losses

Recap Schedules:

Supporting Schedules:

Florida Public Service Commission	Explanation: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.	Type of Data Shown:
Company:		___ Projected Test Year Ended ___/___/___
Docket No.:		___ Prior Year Ended ___/___/___ ___ Historical Test Year Ended ___/___/___ Witness:

	(1)	(2)	(3)	(4)	(5)	(6)
Rate Schedule	Energy at Generation	Sales at Meter	Losses and Company Use MWH %	Delivered Efficiency (2) / (1)	Company Use	System Losses

Supporting Schedules:

Recap Schedules:

Schedule	E-19c	Demand Losses	Page__of__			
Florida Public Service Commission		Explanation: Show maximum demand losses by rate schedule for the test year and explain the methodology and assumptions used in determining losses.	Type of Data Shown:			
Company:			____ Projected Test Year Ended ____/____/____			
Docket No.:			____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____ Witness:			
Rate Schedule	(1) 12 Month Average Coincident Demand At Generation (kW)	(2) 12 Month Average Coincident Peak At The Meter (kW)	(3) Total Losses kW (1) - (2)	(4) Percent Losses	(5) Company Use	(6) System Losses

Supporting Schedules:

Recap Schedules:

Schedule F-1

Annual and Quarterly Reports To Shareholders

<p>Florida Public Service Commission</p> <p>Company:</p> <p>Docket No.:</p>	<p>Explanation:</p>	<p>Provide a copy of the most recent Annual and Quarterly Reports To Shareholders and all subsequent reports. The company shall file all Quarterly Reports as they become available during the year.</p>
---	---------------------	--

Supporting Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ende

___ Prior Year Ended ___/___

___ Historical Test Year Ende

Witness:

Recap Schedules:

Schedule F-2

Sec Reports

Florida Public Service Commission

Explanation: Provide a copy of the mo
to the Securities and Exc
10-Q quarterly reports file
latest 10-k.

Company:

Docket No.:

Supporting Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ended ___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___

Witness:

Recap Schedules:

Schedule F-3 Bu

Florida Public Service Commission Explanation:

Company:

Docket No.:

Line No.	Name of Officer or Director
-------------	--------------------------------

Supporting Schedules:

Business Contracts With Officers or Directors

Provide a copy of the "Business Contracts with Officers, Directors and Affiliates" schedule included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Name and Address of Affiliated Entity	Relationship With Affiliated Entity
--	--

Recap Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Amount of Contract or Transaction	Description of Product or Service
--------------------------------------	--------------------------------------

Schedule F-4

NRC Safety Citations

Florida Public Service Commission	Explanation: Supply a copy of all NRC saf against the company within t of corrective actions and a lis deficiencies. For each citatio amount of any fines or penal company and account(s) eac
Company:	
Docket No.:	

Supporting Schedules:

Page ___ of ___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Recap Schedules:

Schedule F-5

Forecasting Models

Florida Public Service Commission

Explanation: If a projected test year is used, a brief description of each method used in the forecasting process, a flow chart which shows the process for each model in the forecasting process.

Company:

Docket No.:

Supporting Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Recap Schedules:

Schedule F-6 Forecasting M

Florida Public Service Commission Explanation:

Company:

Docket No.:

Line No.	Input Variable
-------------	----------------

Supporting Schedules:

Models - Sensitivity Of Output To Changes In Input Data

If a projected test year is used, for each sales forecasting model, give a quantified explanation of the impact of changes in the inputs to changes in outputs.

Model _____

Percent Change
(Input)

Output Variable
Affected

Recap Schedules:

Page___of___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Percent Change
(Output)

Schedule F-7

Forecasting Models - Historical Data

Florida Public Service Commission

Company:

Docket No.:

Explanation: For each forecasting model, provide year projections for customer load. Provide the historical and projected input variables and the output of the model. Provide a description of each variable, its measurement and the time series range of the data.

Supporting Schedules:

Page ___ of ___

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Recap Schedules:

| |

|

Schedule	F-8	Assumptions	Page__ of __
Florida Public Service Commission		Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.	Type of Data Shown:
Company:			___ Projected Test Year Ended ___/___/___
Docket No.:			___ Prior Year Ended ___/___/___ ___ Historical Test Year Ended ___/___/___ Witness:

Supporting Schedules:	Recap Schedules:
-----------------------	------------------

Schedule	F-9	Public Notice	Page__of__
Florida Public Service Commission		Explanation: Supply a proposed public notice of the company's request for a rate increase suitable for publication.	Type of Data Shown:
Company:			____ Projected Test Year Ended ____/____/____
Docket No.:			____ Prior Year Ended ____/____/____ ____ Historical Test Year Ended ____/____/____
		Witness:	

Supporting Schedules:	Recap Schedules:
-----------------------	------------------

Schedule G-1

Interim Revenue Requirements Increase Requested

Page__ of __

Florida Public Service Commission

Explanation: Provide the calculation of the requested
interim revenue requirements increase.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Company:

Witness:

Docket No.:

Line No.	Description	Source	Amount (000)
1.	Jurisdictional Adjusted Rate Base	Schedule G-2	\$
2.	Rate of Return on Rate Base Requested	Schedule G-19a	x _____
3.	Jurisdictional Income Requested	Line 1 x Line 2	\$
4.	Jurisdictional Adjusted Net Operating Income	Schedule G-7	- _____
5.	Income Deficiency (Excess)	Line 3 - Line 4	\$
6.	Earned Rate of Return	Line 4/Line 1 _____ %	
7.	Net Operating Income Multiplier	Schedule G-18	x _____
8.	Revenue Increase (Decrease) Requested	Line 5 x Line 7	<u>\$</u>

Supporting Schedules:

Recap Schedules:

Schedule G-2

Interim Adjusted Rate Base

Florida Public Service Commission

Explanation:

Provide a schedule of the 13-month average adjusted rate base for the test year and the prior year if the interim test year is projected. Provide the details of all adjustments on Schedule G-3.

Company:

Docket No.:

[illegible]

Supporting Schedules:

Recap Schedules:

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

(7)	(8)	(9)	(10)
Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base

Florida Public Service Commission

Company:

Docket No.:

Explanation:

List and explain all proposed adjustments to the 13-month average rate base for the interim test year. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:

____ Projected Test Year

____ Prior Year Ended _

____ Historical Test Year

Witness:

		(1)	(2)
Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	Jurisdictional Factor
		Adjustment Amount 0	

Supporting Schedules:

Recap Schedules:

ar Ended ____/____/____
____/____/____
ar Ended ____/____/____

(3)
Jurisdictional Amount
of Adjustment
(1) x (2)
0

Schedule G-4

Interim Jurisdictional Separation Factors - Rate Base

Page 1 of 3

Florida Public Service Commission

Explanation: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Company:

Witness:

Docket No.:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional	Jurisdictional Factor
1.	Electric Plant in Service:				
2.	Intangible				
3.	Production:				
4.	Steam				
5.	Nuclear				
6.	Other				
7.	Total Production				
8.	Transmission:				
9.	Land and Land Rights				
10.	Structure and Improvements				
11.	Station Equipment				
12.	Towers & Fixtures				
13.	Poles & Fixtures				
14.	O.H. Conductor and Devices				
15.	U.G. Conductor and Devices				
16.	Roads and Trails				
17.	Total Transmission				
18.	Distribution:				
19.	Land and Land Rights				
20.	Structure and Improvements				
21.	Station Equipment				
22.	Poles and Fixtures				
23.	O.H. Conductors				
24.	U.G. Conduits				
25.	U.G. Conductors				
26.	Line Transformers				
27.	Services				
28.	Meters				
29.	Street Lighting				
30.	Total Distribution				
31.	General Plant				
32.	Total Electric Gross Plant				

Supporting Schedules:

Recap Schedules:

Schedule G-4

Interim Jurisdictional Separation Factors - Rate Base

Page 2 of 3

Florida Public Service Commission

Explanation: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Company:

Witness:

Docket No.:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional
1.	Accumulated Depreciation:			
2.	Intangible			
3.	Production:			
4.	Steam			
5.	Nuclear			
6.	Other			
7.	Total Production			
8.	Transmission:			
9.	Land and Land Rights			
10.	Structure and Improvements			
11.	Station Equipment			
12.	Towers & Fixtures			
13.	Poles & Fixtures			
14.	O.H. Conductor and Devices			
15.	U.G. Conductor and Devices			
16.	Roads and Trails			
17.	Total Transmission			
18.	Distribution:			
19.	Land and Land Rights			
20.	Structure and Improvements			
21.	Station Equipment			
22.	Poles and Fixtures			
23.	O.H. Conductors			
24.	U.G. Conduits			
25.	U.G. Conductors			
26.	Line Transformers			
27.	Services			
28.	Meters			
29.	Street Lighting			
30.	Total Distribution			
31.	General Plant			
32.	Total Electric Accumulated Depreciation			

Supporting Schedules:

Recap Schedules:

Jurisdictional
Factor

Schedule G-4

Interim Jurisdictional Separation Factors - Rate Base

Page 3 of 3

Florida Public Service Commission

Explanation: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Company:

Witness:

Docket No.:

Line No.	Description	Total Company	FERC Jurisdictional	FPSC Jurisdictional
1.	NET PLANT IN SERVICE			
	CWIP			
2.	Production			
3.	Transmission			
4.	Distribution			
5.	Customer Accounts			
6.	Customer Services			
7.	Total CWIP			
	CWIP - NOT BEARING INTEREST			
8.	Production			
9.	Transmission			
10.	Distribution			
11.	Total CWIP Not Bearing Interest			
12.	PLANT HELD FOR FUTURE USE			
13.	UNAMORTIZED NUCLEAR SITE			
	WORKING CAPITAL			
14.	Net of Current Assets and Current Liabilities			
15.	Preliminary Survey and Investigation Charges			
16.	Prepayments			
17.	Clearing Accounts			
18.	Unamortized Deferred O & M			
19.	Injuries and Damages Reserve			
20.	Property Insurance Reserves			
21.	Other Deferred Credits & Debits			
22.	Total Working Capital			
23.	Total Adjusted Rate Base			

Supporting Schedules:

Recap Schedules:

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Jurisdictional
Factor

Schedule G-5

Interim Working Capital - 13 Month Average

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the 13 month average working capital allowance for the interim test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:
____ Projected Test Year Ended ____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____
Witness:

Line No.	Account No.	Component	(1) Company Total	(2) Non-Electric Utility	(3) Total Electric Utility (1) - (2)	(4) Jurisdictional Factor
		Current and Accrued Assets:				
		Adjustments to Current and Accrued Assets (Specify):				
		Adjusted Current and Accrued Assets				
		Current and Accrued Liabilities:				
		Adjustments to Current and Accrued Liabilities: (Specify)				
		Adjusted Current and Accrued Liabilities				
		Working Capital Allowance				
		Unbilled Revenue Adjustments (Specify)				
		Adjusted Working Capital Allowance				

Supporting Schedules:

Recap Schedules:

— / /

(5)
Jurisdictional
Amount
(3) x (4)

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:
____ Projected Test Year Ende
____ Prior Year Ended ____/
____ Historical Test Year Ende
Witness:

Plant	Fuel Type	Beginning Balance	Receipts	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments
		Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

System Inventory

Coal
Petcoke
Residual Oil
Distllate Oil
Natural Gas
Biomass
Other _____

Supporting Schedules:

Recap Schedules:

Note 1 - Applicable only to system fuel inventory balances.

ed ____ / ____ / ____
/ ____
ed ____ / ____ / ____

Ending Balance	13 Month Average
Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit (See Note 1)

Schedule G-7

Interim Adjusted Jurisdictional Net Operating Income

Page ___ of ___

Florida Public Service Commission

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.
(\$000)

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule G-8)
1.	Operating Revenues:					
2.	Sales of Electricity					
3.	Other Operating Revenues					
4.	Total Operating Revenues					
5.	Operating Expenses:					
6.	Operation & Maintenance:					
7.	Fuel					
8.	Purchased Power					
9.	Other					
10.	Depreciation & Amortization					
11.	Decommissioning Expense					
12.	Taxes Other Than Income Taxes					
13.	Income Taxes					
14.	Deferred Income Taxes-Net					
15.	Investment Tax Credit-Net					
16.	(Gain)/Loss on Disposal of Plant					
17.	Total Operating Expenses					
18.	Net Operating Income					

Supporting Schedules:

Recap Schedules:

(7)
Adjusted
Jurisdictional
Amount
(5)+(6)

Schedule G-8

Interim Net Operating Income Adjustments

Florida Public Service Commission

Explanation:

Provide a schedule of net operating income adjustments for the interim test year. Provide the details of all adjustments on Schedule G-9.

Company:

Docket No.:

Line No.	Jurisdictional Amount Schedule G-7 Col. 5	Adjustments							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Operating Revenues:								
2.	Sales of Electricity								
3.	Other Operating Revenues								
4.	Total Operating Revenues								
5.	Operating Expenses:								
6.	Operation & Maintenance:								
7.	Fuel (nonrecoverable)								
8.	Purchased Power								
9.	Other								
10.	Depreciation & Amortization								
11.	Decommissioning Expense								
12.	Taxes Other Than Income Taxes								
13.	Income Taxes								
14.	Deferred Income Taxes-Net								
15.	Investment Tax Credit-Net								
16.	(Gain)/Loss on Disposal of Plant								
17.	Total Operating Expenses								
18.	Net Operating Income								

Supporting Schedules:

Recap Schedules:

Page__of__

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

(9)	(10)	(11)	(12)	Total Adjustments	Adjusted Jurisdictional NOI

Florida Public Service Commission

Company:

Docket No.:

Explanation:

List and explain all proposed adjustments to Net Operating Income for the Interim Test Year. List adjustments included in the last case that are not proposed in the interim test year and the reasons for excluding them.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total	Jurisdictional Factor	Jurisdictional Adjustment

TOTAL ADJUSTMENTS

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide jurisdictional factors for net operating income for the test year, and the prior year if the test year is projected.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Line No.	Account No.	Account Title	Total Company	FPSC Jurisdictional
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Supporting Schedules:

Recap Schedules:

1

Jurisdictional
Separation
Factor

Schedule G-11

Interim Operating Revenues Detail

Florida Public Service Commission

Explanation: Provide a schedule of operating revenue by primary account for the interim test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested interim test year operating revenues.

Company:

Docket No.:

Account No.	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Fuel	(5) Conservation
	SALES OF ELECTRICITY					
440	Residential Sales					
442	Commercial Sales					
442	Industrial Sales					
444	Public Street & Highway Lighting					
445	Other Sales to Public Authorities					
446	Sales to Railroads & Railways					
448	Interdepartmental Sales					
	Total Sales to Ultimate Consumers					
447	Sales for Resale					
	TOTAL SALES OF ELECTRICITY					
449.1	(Less) Provision for Rate Refunds					
	TOTAL REVENUE NET OF REFUND PROVISION					
	OTHER OPERATING REVENUES					
450	Forfeited Discounts					
451	Miscellaneous Service Revenues					
453	Sales of Water and Water Power					
454	Rent from Electric Property					
455	Interdepartmental Rents					
456	Deferred Fuel Revenue					
456	Unbilled Revenue					
456	Other Electric Revenues(In Detail)					
	TOTAL OTHER OPERATING REVENUES					
	TOTAL ELECTRIC OPERATING REVENUES					

Supporting Schedules:

Recap Schedules:

Page__of__

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Adjustments

(6) Franchise Fees	(7) Other (Specify)	(8) Other (Specify)	(9) Total (4)thru(8)	(10) Adjusted Total (3)+(9)
--------------------------	---------------------------	---------------------------	----------------------------	--------------------------------------

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the calculation o
federal income taxes for

Line No.	Description	Current Tax	
		State	Federal
1	NET UTILITY OPERATING INCOME	\$	\$
2	ADD INCOME TAX ACCOUNTS		
3	LESS INTEREST CHARGES (FROM C-44)		
4			
5	TAXABLE INCOME PER BOOKS	\$	\$
6			
7	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)		
8	ADD: BOOK DEPRECIATION		
9	LESS: TAX DEPRECIATION		
10			
11			
12			
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43
44
45

TOTAL TEMPORARY DIFFERENCES	\$	_____	\$	_____
PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)				
TOTAL PERMANENT ADJUSTMENTS	\$	_____	\$	_____
STATE TAXABLE INCOME (L5+L28+L34)	\$	_____		
STATE INCOME TAX (5.5% OR APPLICABLE RATE OF L36)	\$	_____		
ADJUSTMENTS TO STATE INCOME TAX (LIST)				
TOTAL ADJUSTMENTS TO STATE INCOME TAX	\$	_____		
STATE INCOME TAX	\$	=====		

Supporting Schedules:

ulation

f state and
the interim year.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Deferred Tax			
Total	State	Federal	Total
\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____

\$	_____	\$	_____	\$	_____	\$	_____
\$	_____						
\$	_____	\$	_____			\$	_____
\$	_____	\$	_____			\$	_____
\$	_____	\$	_____			\$	_____
\$	=====	\$	=====			\$	=====

Recap Schedules:

Schedule G-12

Florida Public Service Commission

Company:

Docket No.:

Line No.	Description
46	FEDERAL TAXABLE INCOME (L5+L28+L34-L37state)
47	FEDERAL INCOME TAX (35% OR APPLICABLE RATE)
48	
49	ADJUSTMENTS TO FEDERAL INCOME TAX
50	ORIGINATING ITC
51	
52	WRITE OFF OF EXCESS DEFERRED TAXES
53	
54	OTHER ADJUSTMENTS (LIST)
55	
56	
57	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX
58	
59	FEDERAL INCOME TAX
60	
61	ITC AMORTIZATION
62	
63	
64	
65	
66	
67	
68	
69	
70	
71	SUMMARY OF INCOME TAX EXPENSE:
72	
73	CURRENT TAX EXPENSE
74	DEFERRED INCOME TAXES

75	INVESTMENT TAX CREDITS, NET
76	TOTAL INCOME TAX PROVISION

Supporting Schedules:

Current Tax					
State	Federal	Total	State		
\$ _____	\$ _____	\$ _____	\$ _____		
\$ _____	\$ _____	\$ _____	\$ _____		
\$ _____	\$ _____	\$ _____			
					\$ _____
\$ _____	\$ _____	\$ _____	\$ _____		
\$ _____	\$ _____	\$ _____	\$ _____		
					\$ _____
					\$ _____

Recap Schedules:

Year Ended ____/____/____
d ____/____/____
Year Ended ____/____/____

Deferred Tax		
Federal		Total

_____	\$	_____
_____	\$	_____
_____	\$	_____
_____	\$	_____
=====	\$	=====
_____	\$	_____
=====	\$	=====

Schedule G-13

Interim Interest in Tax Expense Calculation

Page__ of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the amount of interest expense used to calculate net operating income taxes on Schedule G-12. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Line No.	Description	(1) Historical Base Year Ended	(2) Test Year Ended
1.	Interest on Long Term Debt		
2.	Amortization of Debt Discount, Premium, Issuing		
3.	Expense & Loss on Reacquired Debt		
4.	Interest on Short Term Debt		
5.	Interest on Customer Deposits		
6.	Other Interest Expense		
7.	Less Allowance for Funds Used During Construction		
8.	Total Interest Expense		

Supporting Schedules:

Recap Schedules:

Schedule G-14

Interim Parent(s) Debt Information

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Witness:

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost
1.	Long Term Debt	\$	%	%	
2.	Short Term Debt				
3.	Preferred Stock				
4.	Common Equity				
5.	Deferred Income Tax				
6.	Other (specify)				
	Total	\$	100.00%		
		=====	=====		=====

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded	Additions or (Retirements)	Depreciation and Amortization	Net Book Value on Disposal Date	Gain or (Loss)
-------------------------	---------------	---------------	---------------------------------	-----------------------------	--------------------------	--------------------------	----------------------------	-------------------------------	---------------------------------	----------------

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Amounts Allowed Prior Cases	Prior Cases Test Year Ended __/__/__
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Schedule

G-16

Interim Pension Cost

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation: Provide the following information concerning pension cost for the interim test year.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____
Witness:

Line No.

Description

Interim Test Year

1

Service Cost

2

Interest Cost

3

Actual Return on Assets

4

Net Amortization and Deferral

5

Total Net Periodic Pension Cost

6

For the Year:

7

Amortization of Transition Asset (Obligation)

8

Expected Return on Assets

9

Assumed Rate of Return on Plan Assets

10

Amortization of Transition Asset or Obligation

11

Percent of Pension Cost Capitalized

12

Pension Cost Recorded in Account 926

13

Minimum Required Contribution Per IRS

14

Maximum Allowable Contribution Per IRS

15

Actual Contribution Made to the Trust Fund

16

Actuarial Attribution Approach Used for Funding

17

Assumed Discount Rate for Computing Funding

18

Allocation Method Used to Assign Costs if the Utility Is Not the

19

Sole Participant in the Plan. Attach the Relevant Procedures.

20

At Year End:

21

Accumulated Benefit Obligation

22

Projected Benefit Obligation

23

Vested Benefit Obligation

24

Assumed Discount Rate (Settlement Rate)

25

Assumed Rate for Salary Increases

26

Fair Value of Plan Assets

27

Market Related Value of Assets

28

Balance in Working Capital (Specify Account No.)

Supporting Schedules:

Recap Schedules:

Schedule	G-17	Interim Accounting Policy Changes	Page__of__
<hr/>			
Florida Public Service Commission	Explanation:	Provide a statement of changes in accounting policy in the interim test year. Explain any changes in accounting procedures that affect the interim rate base or the interim net operating income.	Type of Data Shown:
Company:			____ Projected Test Year Ended ____/____/____
			____ Prior Year Ended ____/____/____
Docket No.:			____ Historical Test Year Ended ____/____/____
			Witness:
<hr/>			

Supporting Schedules:	Recap Schedules:
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|

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|

Schedule G-18

Interim Revenue Expansion Factor

Page ___ of ___

Florida Public Service Commission

Explanation: Provide the calculation of the revenue
expansion factor for the test year.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___

___ Prior Year Ended ___/___/___

___ Historical Test Year Ended ___/___/___

Company:

Witness:

Docket No.:

Line No.	Description	Percent
1.	Revenue Requirement	100.0000
2.	Gross Receipts Tax Rate	
3.	Regulatory Assessment Rate	
4.	Bad Debt Rate	
5.	Net Before Income Taxes (1) - (2) - (3) - (4)	
6.	State Income Tax Rate	
7.	State Income Tax (5) x (6)	
8.	Net Before Federal Income Tax (5) - (7)	
9.	Federal Income Tax Rate	
10.	Federal Income Tax (8) x (9)	
11.	Revenue Expansion Factor (8) - (10)	
12.	Net Operating Income Multiplier (100% / Line 11)	

Supporting Schedules:

Recap Schedules:

Schedule

G-19a

Interim Cost of Capital - 13-Month Average

Page ____ of ____

Florida Public Service Commission

Explanation:

Provide the company's 13-month average cost of capital for the interim test year and the prior year.

Type of Data Shown:
____ Projected Test Year
____ Prior Year Ended __
____ Historical Test Year
Witness:

Company:

Docket No.:

Supporting Schedules:

Recap Schedules:

r Ended ____/____/____
 ____/____/____
 r Ended ____/____/____

(H)

Cost
Rate

(1)

Weighted
Cost Rate

Schedule G-19b

Interim Cost Of Capital - Adjustments

Page ____ of ____

Florida Public Service Commission

Explanation: 1.) List and describe the basis for the specific adjustments appearing on Schedule G-19a.

Type of Data Shown:
____ Projected Test Year Ended ____/____/____
____ Prior Year Ended ____/____/____
____ Historical Test Year Ended ____/____/____

Company:

2.) List and describe the basis for the pro-rata adjustments appearing on Schedule G-19a.

Witness:

Docket No.:

Specific Adjustments

Pro Rata Adjustments

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Compare jurisdictional base rate revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall the new or the old classification.
(\$000)

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Rate	(1)	(2)	<u>Increase</u>	
	Base Revenue	Base Revenue	(3)	(4)
	at Present Rates	at Proposed Rates	Dollars (2) - (1)	Percent (3) / (1)

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Type of Service Charge	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges	Revenues at Proposed Charges	<u>Increase</u>	
						<u>Dollars</u>	<u>Percent</u>

Supporting Schedules:

Recap Schedules:

Schedule

G-22

Interim - Base Revenue By Rate Schedule Calculations

Page__of__

Florida Public Service Commission

Company:

Docket No.:

Explanation:

By rate schedule, calculate revenues under present and proposed rates for the rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historical test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWHs AND BILLING KWH FOR EACH RATE SCHEDULE (including standard and time of use customers) AND TRANSFER GROUP.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Type of Charges	<u>Present Revenue Calculation</u>			Rate Schedule _____	<u>Proposed Revenue Calculation</u>			Percent Increase
	Units	Charge/Unit	\$ Revenue	Units	Charge/Unit	\$ Revenue		
Customer Charge:								
Standard								
T-O-D								
Total								
KWH Charge:								
Standard								
T-O-D On-Peak								
T-O-D Off-Peak								
Total								
Etc.								
Total Base Revenue (Calculated)								
Correction Factor								
Total Base Revenue (Booked)								

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company:

Docket No.:

Explanation:

Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not.

Type of Data Shown:

____ Projected Test Year Ended ____/____/____

____ Prior Year Ended ____/____/____

____ Historical Test Year Ended ____/____/____

Witness:

Present Rates									Proposed Rates				
Type of Facility	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Facility Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue

Annual KWH:

Percent Increase